

**FRESNO, CALIFORNIA
CLASS SPECIFICATION**

SENIOR INTERNAL AUDITOR

FLSA STATUS:

Exempt

CLASS SUMMARY:

The Senior Internal Auditor is the second level in a three level Internal Auditor series. Incumbents are responsible for serving as a lead worker and for developing audit plans, conducting Citywide and departmental audits, fraud investigations, other reviews and special projects.

The Senior Internal Auditor is distinguished from the Internal Auditor by its responsibility as lead worker to other employees. The Senior Internal Auditor is distinguished from the Principal Internal Auditor, which has first-line supervisory responsibilities.

TYPICAL CLASS ESSENTIAL DUTIES: (These duties are a representative sample; position assignments may vary.)

**FRE-
QUENCY**

- | | | |
|----|--|----------------|
| 1. | Makes work assignments, oversees the work of other staff, trains, prepares reports, and performs administrative tasks in the absence of the supervisor. | Daily
10% |
| 2. | Conducts audits involving the examination of financial data, organizational structures, automated management systems, operating policies and procedures, and internal controls to determine compliance with applicable ordinances, laws, rules, regulations, and contracts, and to determine operational and program efficiency to ensure appropriate controls and security measures are in place. | Daily
30% |
| 3. | Develops audit objectives and scopes of work in support of compliance, financial, operational, or performance process audits; communicates with departmental personnel to secure their cooperation in the successful completion of the audit. | Daily
10% |
| 4. | Prepares work papers and written audit reports documenting coverage of audit objectives to substantiate audit findings and recommendations that will garner the assistance and/or ability to negotiate with the auditee to correct deficient operations, practices, and/or procedures. | Weekly
15% |
| 5. | Performs preliminary audit planning, research, and surveys; communicates results with management and staff assigned to individual audits prior to the implementation of audits. | Monthly
10% |
| 6. | Assists in providing timely information in response to inquiries of applicable internal management and the City Council by performing or assisting in special projects. | Monthly
5% |

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TYPICAL CLASS ESSENTIAL DUTIES: (These duties are a representative sample; position assignments may vary.)		FRE- QUENCY
7.	Conducts audit follow-up to ensure implementation of audit recommendations designed to improve the overall fiscal health and services for the City and/or applicable department.	Quarterly 5%
8.	Assists in the development and administration of the Annual Audit Plan via applicable measurement instruments; reviews and trends City data; researches and reviews other government audits with risk applicability to the City of Fresno; estimates audit resources to perform audits scheduled for the fiscal year.	Annually 5%
9.	Assists in the development of division policies, procedures, goals, and objectives in support of national accreditation.	Annually 5%
10.	Conducts investigations of fraud, misappropriation of City assets, and/or other similar irregularities received through the division's hotline or by request of City management.	Occasion- ally 5%
11.	Performs other duties of a similar nature or level.	As Required

Training and Experience (positions in this class typically require):

- Bachelor's Degree from an accredited college or university in business or a directly related field and four years of internal or public audit experience are required;
- OR
- An equivalent combination of education and experience sufficient to successfully perform the essential duties of the job such as those listed above. Governmental auditing experience is preferred.

Licensing Requirements (positions in this class typically require):

- Basic Class C License

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Knowledge (position requirements at entry):

Knowledge of:

- Generally Accepted Government Audit Standards (GAGAS) and other applicable standards applied to governmental auditing and accounting
- Accounting principles, practices and methods
- Auditing principles, practices and methods
- Management practices in public administration
- Organizational analysis techniques
- Internal control mechanisms
- Risk assessment techniques
- Statistical analysis, theories and concepts
- Budget administration principles and practices
- Data processing systems
- Office procedures, principles, practices and equipment
- Public information requirements
- Training methods, principles and procedures

Skills (position requirements at entry):

Skill in:

- Monitoring and evaluating the work of subordinate staff
- Training employees in proper work methods
- Using computers and applicable software applications
- Maintaining confidentiality
- Gathering, analyzing, and evaluating evidence
- Researching and interpreting the Municipal Code, Administrative Orders, laws, regulations, policies, procedures, legal and financial information, and program objectives and goals
- Prepare and proofread clear, concise, and comprehensive reports, records, and other written documents
- Recognizing and evaluating the materiality and significance of deviations from standards or good business practices and recommending appropriate solutions
- Conducting interviews of employees to document facts and events associated with fraud, waste, and or abuse
- Researching and interpreting the Municipal Code, Administrative Orders, laws, regulations, policies, procedures, legal and financial information, and program objectives and goals
- Supervising program components
- Drawing sound conclusions from complex data and making effective recommendations for improvement
- Communication, interpersonal skills as applied to interaction with coworkers, supervisor, the general public, business, organizations, elected and appointed officials, media, etc. sufficient to exchange or convey information, give/receive work direction

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Physical Requirements:

Positions in this class typically require: feeling, finger dexterity, grasping, hearing, repetitive motions, seeing, talking, bending, kneeling, lifting, reaching, standing, stooping, walking, balancing, climbing, crawling, crouching, pulling and pushing.

Light Work: Exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or negligible amount of force constantly to move objects. If the use of arm and/or leg controls requires exertion of forces greater than that for Sedentary Work and the worker sits most of the time, the job is rated for Light Work.

Incumbents may be subjected to moving mechanical parts, electrical hazards, vibrations, fumes, odors, dusts, poor ventilation, adverse weather conditions and disruptive people.

Note:

The above job specification is intended to represent only the key areas of responsibilities; specific position assignments will vary depending on the business needs of the department.

Classification History:

Draft prepared by Fox Lawson & Associates (LM)

Date: 12/2007

Reviewed by the City of Fresno

Date: 5/2008